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Counsel to Pinellas County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
CIRCUIT CITY STORES, INC., et al.,) Case No. 08-35653 (KRH)
Debtors.) Jointly Administered
)

**RESPONSE OF HONORABLE DIANE NELSON,
TAX COLLECTOR IN AND FOR PINELLAS COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Diane Nelson, Tax Collector in and for Pinellas County, Florida ("Tax Collector"), and for her response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Diane Nelson, Tax Collector in and for Pinellas County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 24244 U.S. Highway 19 North, Clearwater, Florida (account number 163536) and at 2066 Tyrone Blvd., St. Petersburg, Florida (account number 164579), as of January 1, 2009.

2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of her response and her underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of her claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Pam Dubov who is the Property Appraiser in and for Pinellas County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Diane Nelson
Pinellas County Tax Collector
315 Court St., 3rd Floor
Clearwater, Florida 33756
Phone: (727) 464-7777
Fax: (727) 464-3727

Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
pbliley@williamsmullen.com
Telephone: (804) 783-6448
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 15, 2009

Hon. Diane Nelson, Tax Collector
In and for Pinellas County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973

Williams Mullen

P.O. Box 1320

Richmond, VA 23218-1320

Phone: (804) 783-6448

Fax: (804) 783-6507

pbliley@williamsmullen.com

Counsel for Tax Collector in and for Pinellas County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 15th day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.

Paul S. Bliley, Jr.

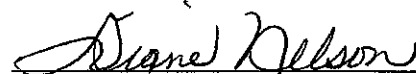
6799216_1.DOC

EXHIBIT A

I have personal knowledge as the Tax Collector for Pinellas County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Pam Dubov, Property Appraiser in and for Pinellas County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

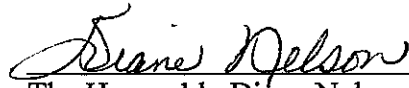
The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.



The Honorable Diane Nelson
Pinellas County Tax Collector

EXHIBIT B

Attached hereto is a copy of the 2009 Preliminary roll reflecting assessed values received by the Tax Collector from the Property Appraiser, based on the 2008 tax roll, for the Circuit City Stores, Inc. account numbers 163536 and 164579. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C, including updated assessed values for account numbers 163536 and 164579.


The Honorable Diane Nelson
Pinellas County Tax Collector

Account History			
Roll	Tax	Status	Due
2009	2009	Preliminary roll	View
2008	2008	Acct: Unpaid	\$9,744.37 View
2007	2007	Acct: Paid-in-full	View
2006	2006	Acct: Paid-in-full	View
2005	2005	Acct: Paid-in-full	View
2004	2004	Acct: Paid-in-full	View
2003	2003	Acct: Paid-in-full	View
2002	2002	Acct: Paid-in-full	View
2001	2001	Acct: Paid-in-full	View
2000	2000	Acct: Paid-in-full	View
Total:			\$9,744.37
» Print History			

Account Information			
Roll Year:	2009	Assessed Value:	463,100
Tax Year:	2009	Exemption Value:	25,000
Account Number:	164579 « Prev Next »	Taxable Value:	438,100
RE Account Number:	421669	Ad Valorem:	\$8,937.95
Millage Code:	SP - ST PETERSBURG TR	Penalty:	\$0.00
Certified	CIRCUIT CITY STORES INC 876	Total Tax:	\$8,937.95
Roll Owner(s):	ATTN TAX DEPT PO BOX 42304 RICHMOND, VA 23242-2304 « Prev Next »	» Modify this account » Prorate this account	
Situs Address:	2066 TYRONE BLVD		
Exemptions:	M - TANGIBLE EXEMPTION 25,000		
Flags:	Bankrupt		
Penalty Rate:	0%		
Enforcement Agent:	Giglio, John		

Location Details	
Book-Page-Item:	--
Neighborhood:	CROSSROADS CENTER(19690)
Block:	000
Lot:	0011
Use Code:	443112
Last Updated:	01/27/2009 06:28AM
Last Updated By:	Robin Ferguson

Ad Valorem Details			
Code	District	Millage	Exemption Taxable Amount
GFND	GENERAL FUND	4.8108	25,000 438,100 \$2,107.61
HLTH	HEALTH DEPARTMENT	0.0622	25,000 438,100 \$27.25
SST	SCHOOL-STATE LAW	5.3480	25,000 438,100 \$2,265.85
SLOC	SCHOOL-LOCAL BD.	2.9980	25,000 438,100 \$1,265.67
SP	ST PETERSBURG	5.9125	25,000 438,100 \$2,590.27
SFWM	SW FLA WTR MGMT.	0.3866	25,000 438,100 \$169.37
PARB	PINELLAS ANCLOTE	0.3600	25,000 438,100 \$157.72
PCPC	PINELLAS COUNTY PLN CNCL	0.0125	25,000 438,100 \$7.45
JWB	JUVENILE WELFARE BOARD	0.7915	25,000 438,100 \$346.76
Total:		20.6821	\$8,937.95

All Notes (0)

Account Search		2008		-- Any --		Search Clear	
Roll Yr	Tax Yr	Account Number	Certified Roll Owner Name		Account Status		

Specify search criteria above and then click search

Account History			
Roll	Tax	Status	Due
2009	2009	Preliminary roll	View
2008	2008	Acct: Unpaid	\$9,013.49 View
2007	2007	Acct: Paid-in-full	View
2006	2006	Acct: Paid-in-full	View
2005	2005	Acct: Paid-in-full	View
2004	2004	Acct: Paid-in-full	View
2003	2003	Acct: Paid-in-full	View
2002	2002	Acct: Paid-in-full	View
2001	2001	Acct: Paid-in-full	View
2000	2000	Acct: Paid-in-full	View
Total:			\$9,013.49
» Print History			

Account Information			
Roll Year:	2009	Assessed Value:	455,270
Tax Year:	2009	Exemption Value:	25,000
Account Number:	163536	Taxable Value:	430,270
	« Prev Next »	Ad Valorem:	\$8,267.42
RE Account Number:	58536	Penalty:	\$0.00
Millage Code:	CW - CLEARWATER, TR	Total Tax:	\$8,267.42
Certified	CIRCUIT CITY STORES INC	» Modify this account	
Roll Owner(s):	ATTN TAX DEPT #891	» Prorate this account	
	PO BOX 42304	» Correction History	
	RICHMOND, VA 23242-2304		
	« Prev Next »		
Situs Address:	24244 US HIGHWAY 19 N		
Exemptions:	M - TANGIBLE EXEMPTION	25,000	
Flags:	Bankrupt		
Penalty Rate:			0%
Enforcement Agent:	Larry, Lawrence		

Location Details	
Book-Page-Item:	--
Neighborhood:	BLACKBURN'S SUB(09072)
Block:	000
Lot:	0301
Use Code:	443112
Last Updated:	06/10/2009 06:51PM
Last Updated By:	Robin Ferguson

Ad Valorem Details			
Code	District	Millage	Exemption Taxable Amount
GFND	GENERAL FUND	4.8108	25,000 430,270 \$2,069.94
HLTH	HEALTH DEPARTMENT	0.0622	25,000 430,270 \$26.76
SST	SCHOOL-STATE LAW	5.3480	25,000 430,270 \$2,225.36
SLOC	SCHOOL-LOCAL BD.	2.9980	25,000 430,270 \$1,243.05
CW	CLEARWATER	5.1550	25,000 430,270 \$2,033.20
SFWM	SW FLA WTR MGMT.	0.3866	25,000 430,270 \$166.34
PARB	PINELLAS ANCLOTE	0.3600	25,000 430,270 \$154.90
PCPC	PINELLAS COUNTY PLN.CNCL.	0.0125	25,000 430,270 \$7.31
JWB	JUVENILE WELFARE BOARD	0.7915	25,000 430,270 \$340.56
Total:		19.9246	\$8,267.42

All Notes (2)

Account Search		-- Any --	Search
2008			Clear
Roll Yr	Tax Yr	Account Number	Certified Roll Owner Name
			Account Status
Specify search criteria above and then click search			

EXHIBIT C

**Declaration of the Honorable Pam Dubov,
Property Appraiser in and for Pinellas County, Florida.**

As the Property Appraiser in and for the Pinellas County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Pinellas County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notices for 2009, for account numbers 163536 and 164579, are attached hereto.

A handwritten signature in cursive script, appearing to read "Pam Dubov", is written over a horizontal line.

The Honorable Pam Dubov
Pinellas County Property Appraiser

2009 NOTICE OF PROPOSED PROPERTY TAXES AND
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTSPINELLAS COUNTY TAXING AUTHORITIES
315 Court Street, Clearwater, Florida 33756-5191**DO NOT PAY**
THIS IS NOT A BILL

ACCOUNT NUMBER: 0163536

DUPLICATETANGIBLE PERSONAL PROPERTY: BUSINESS
LOCATION: 24244 US HIGHWAY 19 N
06-29-16-09072-000-0301
ACCOUNT TYPE: 443112

APPRAISAL AREA: 4

09 TAX DISTRICT: CW
08 TAX DISTRICT: CWCIRCUIT CITY STORES INC
ATTN TAX DEPT #891
PO BOX 42304
RICHMOND VA 23242-2304**I, PAM DUBOV, Pinellas County Property Appraiser, or the authorized representative thereof, do hereby certify that this is a true and correct copy of the original as it appears in the official file of the Property Appraiser's Office of Pinellas County, Florida.**

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

PLEASE READ THE REVERSE SIDE FOR ADDITIONAL INFORMATION.

WITNESS my hand this 11th day of September 2009

TAXING AUTHORITY	Assessed/ Capped Value	Total Exemptions	September Taxable Value	COLUMN 1 Your Property Taxes Last Year	COLUMN 2 Your Taxes This Year If Proposed Budget Change Is Made	A Public Hearing On The Proposed Taxes and Budget Will Be Held:	COLUMN 3 Your Taxes This Year If No Budget Change Is Made
COUNTY:							
GENERAL FUND	444,032	25,000	419,032	2,069.94	2,015.88	464-3596 9/8/09 6:30PM 5TH FLOOR	2,294.03
HEALTH DEPT	444,032	25,000	419,032	26.76	26.06	COURTHOUSE, 315 COURT ST, CLW	29.67
PIN PLANNING COUNCIL	444,032	25,000	419,032	7.31	5.24		8.09
PUBLIC SCHOOLS:							
BY STATE LAW	444,032	25,000	419,032	2,225.36	2,240.98	588-6479 9/15/09 7:00PM BOARD RM	2,447.61
BY LOCAL BOARD	444,032	25,000	419,032	1,243.05	1,256.26	ADMIN BLDG, 301 4TH ST SW, LARGO	1,367.18
MUNICIPAL or MSTU:							
CLEARWATER	444,032	25,000	419,032	2,033.20	2,160.11	562-4543 9/3/09 6:00PM CITY HALL 112 S OSCEOLA AVE, CLEARWATER	2,327.43
WATER MGMT DISTRICT:							
SW FLA WATER MGMT	444,032	25,000	419,032	166.34	162.00	(352) 796-7211 9/15/09 5:01PM	186.18
PINELLAS ANCLOTE	444,032	25,000	419,032	154.90	150.85	7601 US HIGHWAY 301 N, TAMPA	172.14
INDEPENDENT SP DIST:							
JUVENILE WELFARE BD	444,032	25,000	419,032	340.56	331.66	547-5643 9/10/09 5:30PM ST PETE COL EPICENTER, 13805 58TH ST N, LARGO	377.34
TOTAL PROPERTY TAX				8,267.42	8,349.04		9,209.67

YOUR PROPERTY VALUE	MARKET VALUE	ASSESSED/CAPPED VALUE	TOTAL EXEMPTIONS	TAXABLE VALUE	EXEMPTIONS GRANTED
Last Year County: 2008	455,270	455,270	25,000	430,270	AMENDMENT 1 EXEMPTION
Last Year School: 2008	455,270	455,270	25,000	430,270	
This Year County: 2009	444,032	444,032	25,000	419,032	AMENDMENT 1 EXEMPTION
This Year School: 2009	444,032	444,032	25,000	419,032	

PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	CONTACT	PURPOSE OF ASSESSMENT OR PUBLIC HEARING TIME	UNITS	RATE	ASSESSMENT

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE ON JANUARY 1, 2009, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR PROPERTY APPRAISER AT:

(727) 464-8484

12955 STARKEY RD, UNIT 3900, LARGO, FL 33773

TOTAL:

IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE

SEPTEMBER 18, 2009

2009 NOTICE OF PROPOSED PROPERTY TAXES AND
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTSPINELLAS COUNTY TAXING AUTHORITIES
315 Court Street, Clearwater, Florida 33756-5191**DO NOT PAY**
THIS IS NOT A BILL

ACCOUNT NUMBER: 0164579

DUPLICATETANGIBLE PERSONAL PROPERTY: BUSINESS
LOCATION: 2066 TYRONE BLVD
17-31-16-19690-000-0011
ACCOUNT TYPE: 443112

APPRAISAL AREA: 1

CIRCUIT CITY STORES INC 876
ATTN TAX DEPT
PO BOX 42304
RICHMOND VA 23242-230409 TAX DISTRICT: SP
08 TAX DISTRICT: SP
I, **PAM DUBOV**, Pinellas County Property
Appraiser, or the authorized representative
thereof, do hereby certify that this is a true and
correct copy of the original as it appears in the
official file of the Property Appraiser's Office
of Pinellas County, Florida.The taxing authorities which levy property taxes
against your property will soon hold PUBLIC
HEARINGS to adopt budgets and tax rates for the
next year.The purpose of these PUBLIC HEARINGS is to
receive opinions from the general public and to
answer questions on the proposed tax change
and budget PRIOR TO TAKING FINAL ACTION.Each taxing authority may AMEND OR ALTER its
proposals at the hearing.PLEASE READ THE REVERSE SIDE FOR
ADDITIONAL INFORMATION.WITNESS my hand this 11th day of
September, AD 2009.

TAXING AUTHORITY	Assessed/ Capped Value	Total Exemptions	Taxable Value	COLUMN 1 Your Property Taxes Last Year	COLUMN 2 Your Taxes This Year Proposed Budget Change Is Made	A Public Hearing On The Proposed Taxes and Budget Will Be Held:	COLUMN 3 Your Taxes This Year If No Budget Change Is Made
COUNTY:							
GENERAL FUND	456,195	25,000	431,195	2,107.61	2,074.39	464-3596 9/8/09 6:30PM 5TH FLOOR	2,360.62
HEALTH DEPT	456,195	25,000	431,195	27.25	26.82	COURTHOUSE, 315 COURT ST, CLW	30.53
PIN PLANNING COUNCIL	456,195	25,000	431,195	7.45	5.39		8.32
PUBLIC SCHOOLS:							
BY STATE LAW	456,195	25,000	431,195	2,265.85	2,306.03	588-6479 9/15/09 7:00PM BOARD RM	2,518.65
BY LOCAL BOARD	456,195	25,000	431,195	1,265.67	1,292.72	ADMIN BLDG, 301 4TH ST SW, LARGO	1,406.86
MUNICIPAL or MSTU:							
ST PETERSBURG	456,195	25,000	431,195	2,590.27	2,549.44	893-7436 9/3/09 6:00PM CITY HALL 175 5TH ST N, ST PETERSBURG	2,933.42
WATER MGMT DISTRICT:							
SW FLA WATER MGMT	456,195	25,000	431,195	169.37	166.70	(352) 796-7211 9/15/09 5:01PM	191.58
PINELLAS ANCLOTE	456,195	25,000	431,195	157.72	155.23	7601 US HIGHWAY 301 N, TAMPA	177.13
INDEPENDENT SP DIST:							
JUVENILE WELFARE BD	456,195	25,000	431,195	346.76	341.29	547-5643 9/10/09 5:30PM ST PETE COL EPICENTER, 13805 58TH ST N, LARGO	388.29
TOTAL PROPERTY TAX				8,937.94	8,918.01		10,015.40

YOUR PROPERTY VALUE	MARKET VALUE	ASSESSED/CAPPED VALUE	TOTAL EXEMPTIONS	TAXABLE VALUE	EXEMPTIONS GRANTED
Last Year County: 2008	463,100	463,100	25,000	438,100	AMENDMENT 1 EXEMPTION
Last Year School: 2008	463,100	463,100	25,000	438,100	
This Year County: 2009	456,195	456,195	25,000	431,195	AMENDMENT 1 EXEMPTION
This Year School: 2009	456,195	456,195	25,000	431,195	

PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	CONTACT	PURPOSE OF ASSESSMENT OR PUBLIC HEARING TIME	UNITS	RATE	ASSESSMENT

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE ON JANUARY 1, 2009, OR IF YOU ARE
ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR PROPERTY APPRAISER AT:

(727) 464-8484

12955 STARKEY RD, UNIT 3900, LARGO, FL 33773

IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT
BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED **ON OR BEFORE**

SEPTEMBER 18, 2009